

Article - Tax - General

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§2–102.

(a) In addition to the duties set forth elsewhere in this article and in other articles of the Code, the Comptroller shall administer the laws that relate to:

- (1) the admissions and amusement tax;
- (2) the boxing and wrestling tax;
- (3) the income tax;
- (4) the Maryland estate tax;
- (5) the Maryland generation–skipping transfer tax;
- (6) the motor carrier tax;
- (7) the motor fuel tax;
- (8) the sales and use tax; and
- (9) the savings and loan association franchise tax.

(b) In cooperation with the Executive Director of the Alcohol and Tobacco Commission, and in addition to the duties set forth elsewhere in this article and in other articles of the Code, the Comptroller shall administer the laws that relate to:

- (1) the alcoholic beverage tax; and
- (2) the tobacco tax.

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